



Form North Dakota Office of State Tax Commissioner
**ND-3 Request for Residential and Agricultural
Property Tax Credit Certificate** **2007**

Your first name	MI	Last name
Spouse's first name (if filing jointly with spouse)	MI	Last name
Mailing address		Apt. No.
City	State	Zip code

Due Date This form must be filed on or before October 15, 2008. No extension of time to file is allowed.	Your social security number: _____ Spouse's social security number: _____	Check if applicable: (See instructions) <input type="checkbox"/> Amended
---	--	--

Primary residence information

1. Enter the street address of your primary residence in North Dakota where you lived in 2006. **Do not enter a P.O. box number.**

Street address	City	State ND
----------------	------	--------------------

2. Did you own or rent the residence identified on line 1? (Check one) ☐ Own ☐ Rent

Filing status

3. Indicate your filing status - see instructions: ☐ Single ☐ Married filing separately
(Check one) ☐ Married filing jointly Enter spouse's name: _____

Calculation of residential and agricultural property tax credit

4. a. Complete columns A through E below for each parcel of eligible residential and agricultural property.
See the instructions for what to enter in each column.

A Property (or parcel) number	B County No. (from table)	C Total 2006 real estate tax or 2007 mobile home tax	D Ownership %	E Your share of the property tax (Column C x Column D)
_____	_____	_____	_____%	_____
_____	_____	_____	_____%	_____
_____	_____	_____	_____%	_____

- b. Add the amounts on line 4a in column E ----- **4b** _____

- c. If you completed Schedule PTC, enter the total of your share of the property tax from
Continuation Schedule 1 ----- **4c** _____

5. Total residential and agricultural property tax. Add lines 4b and 4c ----- **5** _____

6. Multiply line 5 by 10% (.10) ----- **6** _____

7. Maximum credit: If your filing status (on line 3) is single or married filing separately, enter \$500.
If your filing status (on line 3) is married filing jointly, enter \$1,000 ----- **7** _____

8. Enter the smaller of line 6 or line 7. **If less than \$5.00, enter -0-.**
A property tax credit certificate will be mailed to you only if it is \$5.00 or more ----- **(P1) 8** _____

**Important:
Please read!**

Confidentiality waiver. If you claim this credit for property that you jointly own with another taxpayer, your completion and filing of this form constitutes your consent that the Office of State Tax Commissioner may divulge to any co-owner information from this form pertaining to the jointly owned property for purposes of administering this tax credit.

I declare that this form is correct and complete to the best of my knowledge and belief.

Privacy Act - See instructions

Your signature	Date	Your daytime phone number
Spouse's signature		Date
Paid preparer signature	EIN/SSN/PTIN	Date
Print name of paid preparer		Phone no.

☐ I authorize the ND Office of State Tax Commissioner to discuss this form with the paid preparer.

This Space Is For Tax Department Use Only

2007 Form ND-3 instructions

Purpose of form

As part of a major property tax relief bill (Senate Bill 2032), the 2007 North Dakota Legislature provided property tax relief to eligible individuals who own residential and agricultural property located in North Dakota. The relief is in the form of a new income tax credit that may be used to reduce the North Dakota income tax liability.

The 2007 Form ND-3 is for individuals who are eligible for the residential and agricultural income tax credit but are not required to file a 2007 North Dakota income tax return. Because there is no income tax liability to reduce, the new income tax credit would not be of any benefit to these individuals. In lieu of the credit, these individuals may obtain a property tax relief certificate for the amount of the allowable credit, which may be redeemed at the county treasurer's office.

General instructions

Eligibility requirements

To qualify for the property tax relief certificate using Form ND-3, you must meet all of the following requirements:

- You are an individual who is not required to file a 2007 North Dakota individual income tax return.
- You maintained a primary residence in North Dakota for the entire **2006 calendar year** or you established a primary residence in North Dakota during the **2006 calendar year** that you maintained until the end of that year.
- You owned residential or agricultural property located in North Dakota for which you were liable for the **2006 real estate tax** or the **2007 mobile home tax**.
- You paid the **2006 real estate tax** or the **2007 mobile home tax**. In the case of jointly owned property, you meet this requirement if any of the co-owners fully paid the tax.

No income tax filing requirement

You do not have a requirement to file a 2007 North Dakota income tax return if you do not meet the filing requirements under North Dakota income tax law. See the instructions to the 2007 Form ND-1 for the applicable filing requirements. If you are not required to file a 2007 return, but you are going to file one to obtain a refund of all of the North Dakota income tax withheld from your wages, use Form ND-1 to claim your refund and, if eligible, to obtain a property tax relief certificate.

Primary residence

A primary residence generally means a dwelling that you own or rent that, except for temporary absences, is the place where you reside most of the time during the year. Also, except for certain nonresident military members stationed in North Dakota—see below—it usually constitutes your legal residence for state income tax purposes.

If you were a nonresident of North Dakota serving in the U.S. armed forces who was stationed in North Dakota during the 2006 calendar year, you meet the primary residence requirement if you lived in a home or apartment in North Dakota while stationed in North Dakota.

Unpaid property taxes

To be eligible for the credit, the 2006 real estate tax or the 2007 mobile home tax must be paid in full before you file Form ND-3. Unpaid property taxes are not eligible for the credit.

Confidentiality waiver

Your completion and filing of Form ND-3 constitutes your consent that the Office of State Tax Commissioner may divulge to a co-owner information from your Form ND-3 pertaining to a jointly owned parcel of property for purposes of administering the credit.

When and where to file

The 2007 Form ND-3 is for the 2007 calendar year and must be filed on or before October 15, 2008. ***No extension of time to file is allowed; if this form is not filed on or before this date, no certificate will be issued.***

Mail your completed Form ND-3 to:

Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, North Dakota 58505-0599

Correcting Form ND-3

If you need to correct the 2007 Form ND-3 after you file it, you must file an amended 2007 Form ND-3.

Claiming an additional credit

If you need to file an amended 2007 Form ND-3 because you did not claim all of the property tax relief credit that you are allowed, you must file the amended 2007 Form ND-3 on or before October 15, 2008. A new certificate for the amount of the additional property tax relief credit will be mailed to you. You may redeem both the original certificate and the new certificate.

Paying back an excess credit

If you need to file an amended 2007 Form ND-3 because you claimed more property tax relief credit than you are allowed, you may still redeem the original certificate you received for its full value. Because the value of that certificate is more than you are allowed, you will have to repay the excess portion of the property tax relief credit to the Office of State Tax Commissioner. However, do not submit any payment for the excess credit with your amended Form ND-3; instead, wait for our office to mail you a billing statement, and submit your payment at that time.

Specific instructions for top of Form ND-3

To complete the 2007 Form ND-3, you will need your 2006 real estate tax statement(s) and your 2007 mobile home tax statement(s).

Name and address

Print or type your full name and address in the spaces provided on the return. If you are married and filing a joint Form ND-3, include your spouse's full name.

Social security numbers

Print or type your social security number (and your spouse's social security number, if married) on the lines provided on the return.

Amended check-off

Check the box next to "Amended" *only if* you are completing and filing the 2007 Form ND-3 to correct a previously filed 2007 Form ND-3. See "Correcting Form ND-3" for more information.

Specific instructions for lines 1 through 8

Line 1 - Primary residence

Enter on this line the street address of your primary residence in North Dakota during the 2006 calendar year. **Do not enter a P.O. (post office) box number.**

Line 3 - Filing status

Your filing status for purposes of Form ND-3 is the same as the filing status you would have used had you been required to file a federal income tax return. Also, North Dakota income tax law follows federal income tax law as to who is considered to be married for purposes of determining your filing status.

Check the "**Single**" box if any of the following apply on December 31, 2007:

- You were never married; *or*
- You were legally separated under a decree of divorce or separate maintenance, as governed by North Dakota law; *or*
- You were widowed before January 1, 2007, and did not remarry in 2007.

Check the "**Married filing jointly**" box if you were married as of December 31, 2007, *and* you are including the property tax information for both you and your spouse on the same Form ND-3.

Check the "**Married filing separately**" box if you are married but choose not to file a joint Form ND-3 with your spouse. If you check this box, enter the full name of your spouse on the line provided next to the box.

Line 4a - Eligible property information

Enter the information for each parcel of eligible property. If you owned more than one parcel of eligible property, you may stop entering parcels when 10% of your total share of property taxes (in Column E) equals or exceeds the maximum tax credit you are allowed—see line 6 for the maximum amount. If you need to enter more than 3 eligible parcels, obtain Schedule PTC and complete Continuation Schedule 1.

You may enter a parcel of property only if all of the following apply to it:

- The property is classified as residential or agricultural for property taxes.
- The property is located in North Dakota.
- You owned the property on the due date of the **2006 real estate tax** or the **2007 mobile home tax**.
 - The 2006 real estate tax became due on January 1, 2007.
 - The 2007 mobile home tax became due on January 10, 2007; however, if you purchased the mobile home or moved it into North Dakota during the 2007 calendar year, the mobile home tax became due on the 10th day after its purchase or move.

- You paid the **2006 real estate tax** or **2007 mobile home tax** due on the property. In the case of jointly owned property, you meet this requirement if any of the co-owners fully paid the tax.

Complete Columns A through E as follows:

Column A. Enter the property (or parcel) number from your 2006 real estate tax statement or 2007 mobile home tax statement.

Column B. Using the County Number Table on page 3, enter the number for the county in which the parcel is located.

Column C. Enter the **consolidated tax** from your 2006 real estate tax statement or 2007 mobile home tax statement. This is the total amount of the property taxes before any special assessments are added and before any discount is subtracted. Enter the total consolidated tax even though you may jointly own the property with one or more other taxpayers.

Column D. If you own 100% of the parcel, enter 100%. If you own less than 100%, enter your ownership share as a percentage. For example, if you own one-half of the parcel, enter 50%. If only you and your spouse jointly own the parcel, and you are filing a joint Form ND-3 with your spouse, enter 100%.

Column E. If you own 100% of the parcel, enter the amount from Column C in Column E. If you own less than 100% of the parcel, multiply the tax in Column C by the percentage in Column D. For example, if the tax in Column C is \$1,000 and the percentage in Column D is 50%, enter \$500 in Column E [\$1,000 x 50% (.50)].

Line 4c - Schedule PTC, Continuation Schedule 1

If you need to enter more than 3 parcels of eligible property, obtain Schedule PTC and complete **Continuation Schedule 1**. Enter on this line the total of your share of the property taxes from Continuation Schedule 1.

Do not complete Continuation Schedule 2 or Continuation Schedule 3—they do not apply for Form ND-3 purposes.

Line 8 - Property tax credit certificate

A property tax relief certificate will be mailed to you only if the amount is \$5.00 or more. Instructions accompanying the certificate will explain how to redeem it at the appropriate county treasurer’s office.

Note for filers of an amended Form ND-3 only—If you are filing an amended 2007 Form ND-3, see “Correcting Form ND-3” in these instructions for an explanation of how an increase or decrease in the amount on line 8 of the amended Form ND-3 is to be handled.

Sign the form

Sign and date Form ND-3 before you file it. If you are filing jointly with your spouse, both of you must sign. An unsigned form is not valid and will be sent back to you.

Disclosure authorization. You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your preparer to discuss your 2007 Form ND-3 by checking the box to the right of the signature area on the form. This allows the Tax Department to ask questions and request missing information needed to process the form. It also allows your preparer to respond to the questions and

provide the requested information, to check on the status of its processing, and to respond to notices that you share with your preparer about math or other preparation errors. *(Note: The Tax Department will only send notices directly to you.)*

This authorization only applies to the individual whose printed name and signature appear in the preparer’s signature area (and not to any firm). The authorization only applies to the 2007 Form ND-3, and it automatically expires on October 15, 2009. The authorization does not allow your preparer to receive your property tax credit certificate, to bind you in any way, or to otherwise represent you before the Tax Department.

County Number Table	Adams001	Cavalier019	Grant037	McLean055	Ransom073	Steele091
	Barnes003	Dickey021	Griggs039	Mercer057	Renville075	Stutsman093
	Benson005	Divide023	Hettinger041	Morton059	Richland077	Towner095
	Billings007	Dunn025	Kidder043	Mountrail061	Rolette079	Trail097
	Bottineau009	Eddy027	LaMoure045	Nelson063	Sargent081	Walsh099
	Bowman011	Emmons029	Logan047	Oliver065	Sheridan083	Ward101
	Burke013	Foster031	McHenry049	Pembina067	Sioux085	Wells103
	Burleigh015	Golden Valley033	McIntosh051	Pierce069	Slope087	Williams105
	Cass017	Grand Forks035	McKenzie053	Ramsey071	Stark089	

Privacy Act Information. In compliance with the federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual’s social security number on this form is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual’s social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual’s files with those of the Internal Revenue Service.